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Report of the Executive Board of the United Nations Children's Fund on the work of its 2008 first regular session

(29 January-1 February 2008)*

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I. Organization of the session

A. Election of officers

1. The Executive Board elected as President H.E. Mr. Anders Lidén (Sweden), and as Vice-Presidents Mrs. Ami Diallo (Mali); H.E. Mr. Hamidon Ali (Malaysia); H.E. Mr. Mihnea Ioan Motoc (Romania); and H.E. Mr. Jorge Skinner-Klée (Guatemala).

B. Opening statements

2. In his statement, outgoing President H.E. Mr. Javier Loayza Barea underscored several priorities: policies that ensure the inclusion of all children; development efforts at the community level; and joint and coherent efforts by the United Nations agencies and other partners. He praised UNICEF for being at the forefront of the United Nations system in achieving results for children, noting that UNICEF had many reasons to be proud of its work in ensuring that all children can reach their maximum potential.

3. The President of the Executive Board for 2008 underlined recent global achievements for children, including a reduction in under-five mortality, an increase in school enrolment, and a reduction in the gender gap. He urged the Executive Board members to help to maximize the contribution of UNICEF to the achievement of the Millennium Development Goals. He encouraged an even closer cooperation between the secretariat and the Executive Board. He also recognized the crucial contribution of National Committees for UNICEF in resource mobilization and increasing awareness of the work of the organization.

4. The Executive Director, referring to the recent tragedy in Algiers, underlined the importance of staff safety and security. She highlighted achievements made for children contributing to attainment of the Millennium Development Goals as outlined in the UNICEF 2008 *State of the World's Children* report and in the stocktaking report *Progress for Children: World Fit for Children Statistical Review*, published by UNICEF in 2007 for the high-level commemorative event for the Special Session on Children. She underlined the importance partnerships for children, credible data and working with other agencies to improve efficiency and the delivery of results. She introduced and welcomed two newly appointed senior staff members: Saad Houry, Deputy Executive Director, and Bernt Aasen, Chief of Staff.

C. Adoption of the agenda

5. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2008/1) for the session.

6. In accordance with rule 50.2 of the rules of procedure, the Secretary of the Executive Board announced that credentials had been submitted by 47 observer delegations, including 5 United Nations bodies, 2 intergovernmental organizations and 4 non-governmental organizations (NGOS).

II. Deliberations of the Executive Board

A. UNICEF child protection strategy

7. The Chief of Child Protection, presented the draft UNICEF child protection strategy (E/ICEF/2008/5), emphasizing that protection for children was their human right and essential for improved development outcomes. The strategic intent of the strategy was to help to strengthen the capacity of Governments to respect and fulfil children's right to protection from violence, exploitation and abuse, and to help mobilize communities, partners and children themselves to reinforce a culture of child protection in all societies. The strategy presented five main lines of action, including building national protection systems, supporting social change, child protection in conflict and disaster, evidence-building and knowledge management, and convening and catalysing. She identified several challenges, including the slow change in laws and practices and identifying the costs of child protection.

8. Delegations praised the strategy for being clear, concise, thorough and strategic, and several commended UNICEF for the inclusive and consultative process in the strategy's development, which included Member States and NGOs. The leadership role of UNICEF in child protection was emphasized. Child protection was recognized as being critical to the survival and well-being of children as well as for achieving the Millennium Development Goals, and UNICEF should continue to strengthen its efforts in this area. The strategy should fully support the implementation of the UNICEF medium-term strategic plan (MTSP) for 2006-2009 and the creation of stronger linkages with other sectors of UNICEF work. Child protection should be reflected as a priority in the allocation of resources. Delegations noted the need for the strategic use of human resources, which should involve building the capacity of staff to acquire the needed skills and to meet the high demands required by child protection. Challenges regarding staffing should be better communicated. It was also recommended that the strategy be widely disseminated, with regular updates provided to the Executive Board.

9. The integration of the recommendations of the Violence Study in the document was appreciated. However, it was noted that the General Assembly resolution calling for the establishment of a position of Special Representative of the Secretary-General on Violence against Children was not directly referred to in the document. Delegations encouraged close coordination between UNICEF and the Special Representative, once appointed.

10. Several speakers commented that gender and the particular vulnerabilities and needs of girls could be highlighted more prominently. Gender should be mainstreamed into all programmes, as gender discrimination was a root cause of violence. This should include the application of gender analysis and the collection of gender-disaggregated data. Some delegations added that sexual and reproductive rights were not mentioned in the strategy despite their close link to the Millennium Development Goals and health outcomes.

11. It was also noted that all children should benefit from protection, including girls, children with mental and physical disability and children affected by armed conflict. Several delegations requested

that the strategy should include the situation of children under foreign occupation. The need for further discussion on the issues raised in the Machel Strategic Review was noted, as indicated in General Assembly resolution 62/141 of 18 December 2007.

12. The importance of child participation and the role of children as promoters of social change, including in government decision-making, monitoring and evaluation, were highlighted. Partnerships were critical to the successful implementation of the strategy, and the roles of civil society, the private sector and UNICEF National Committees in implementing the strategy could be better clarified. In addition it was requested that references to coordination with national Governments be improved in the section related to emergencies.

13. Other highlighted issues included the impact of migration on children, juvenile justice, the rule of law agenda, the importance of birth registration, and trafficking and its consequences for children. The important role of the family, including in protecting children from outside violence, the need for positive parenting programmes and permanent family placement for children as an alternative to long-term care were mentioned.

14. Several speakers emphasized that the Convention on the Rights of the Child, the Millennium Development Goals and *A World Fit for Children* were documents adopted by Member States and should be the basis for UNICEF work. While some delegations supported the strategy's references to United Nations coherence and the humanitarian cluster approach, others noted that the strategy's implementation should be consistent with ongoing inter-governmental processes related to those areas. The Paris Principles were a non-binding document and should be viewed as such. In addition, it was noted that some terms used in the strategy should be adjusted to ensure alignment with general definitions contained in relevant United Nations decisions and resolutions.

15. Several delegations and NGO representatives underlined the importance of improved protection for children in humanitarian emergencies, including for internally displaced persons and refugees.

16. The Chair of the Committee on the Rights of the Child, who attended the Executive Board session, noted that the Convention on the Rights of the Child should be integrated into the strategy and that State Party reporting should be taken into consideration. The Office of the United Nations High Commissioner for Refugees called for greater leadership by UNICEF in protection for children in natural disasters and acknowledged the reference to statelessness made in the strategy. International Save the Children, SOS Kinderdorf, and the Christian Children's Fund expressed their support for the strategy.

17. The Chief of Child Protection replied that UNICEF child protection work covered all children and that no particular groups were singled out in the strategy. She stressed that UNICEF was committed at the highest level to implementing the Violence Study's recommendations and working with the Special Representative of the Secretary-General on Violence against Children, once appointed. She acknowledged that child protection work was intensive in terms of staff and knowledge required and that a corporate learning strategy should be developed for all staff. Gender

has a central role in child protection issues and is mainstreamed in all programmes. The role of boys and men in bringing about change was important, as was the collection of gender-disaggregated data.

18. The Executive Director, in her concluding remarks on the discussion, stated that child protection was central to the work of UNICEF and underlined the importance of prevention. The inclusion of child protection for the first time in data collected through the multiple indicator cluster surveys was a crucial step in ensuring reliable data in this area.

19. The Executive Board adopted decision 2008/1 (see annex).

B. Update on children in armed conflict: oral report

20. Deputy Executive Director Hilde Frafjord Johnson highlighted the significance of the issue and achievements of the past decade, particularly those of 2007. Manuel Fontaine, Senior Advisor, Child Protection, presented the update on children in armed conflict. He outlined milestones in 2007 that had an impact on the agenda for this issue, highlighting the key role of UNICEF in three major initiatives: (a) the Paris Conference, "Free Children from War," and its outcome documents; (b) the Machel Strategic Review ("Machel + 10"); and (c) the progress made in the monitoring and reporting mechanism under United Nations Security Council resolution 1612 (2005). He discussed several implications of these initiatives for the organization and noted that children in armed conflict would continue to be an integral part of UNICEF child protection efforts.

21. Radhika Coomaraswamy, Special Representative of the Secretary-General for Children and Armed Conflict, spoke of complementary efforts between the Office of the Special Representative and UNICEF, drawing particular attention to the collaboration on monitoring and reporting mechanisms and the Machel Strategic Review. She drew attention to the upcoming Security Council Open Debate on Children and Armed Conflict on 12 February 2008, and stressed the importance of ending gender-based violence. She stated her support for including an annex on this issue in the annual report of the Secretary-General on children and armed conflict.

22. Many delegations commended UNICEF and the Office of the Secretary-General for Children and Armed Conflict for their commitment and efforts, and stated their support for the protection of children through various initiatives. Delegations acknowledged progress on the development of norms and standards such as the Paris Commitments, as documented in Machel Strategic Review report, *Children and Conflict in a Changing World.* Several speakers expressed support for this process, including the follow-up biannual working meetings, and encouraged more Governments to adopt the Paris Commitments. Several delegations requested that priority be given to the implementation of the norms and standards. One speaker questioned the effectiveness of the norms and standards and asked whether the monitoring and reporting mechanisms for Security Council resolution 1612 adequately addressed violations, including those involving gender-based violence. A number of delegations expressed concern about the fact that the Paris Principles were not legally binding and had not yet been adopted by the United Nations.

23. Other highlighted issues included a focus on strengthening national systems; building capacities, particularly for monitoring and reporting; the need for increasing efforts in peace-building and peacemaking; and ending gender-based violence and ensuring more support for reintegration. A few delegations called for more strategic national and international partnerships with other United Nations entities and the private sector, and improving collaboration mechanisms. One speaker requested a more consultative process for the Machel Strategic Review and further discussions on the proposed recommendations and issues identified in the 2007 Report of the Special Representative of the Secretary-General for Children and Armed Conflict (General Assembly report A/62/228), as was indicated in General Assembly resolution 62/141.

24. Many delegations expressed concern that despite progress, there were still numerous gaps in protection. The issue of inadequate resources and short-term funding was also raised. Delegations asked to be kept informed and reiterated that the protection of children in conflict situations should be a priority.

25. In response, the panellists stressed the importance of partnerships and the fact that UNICEF is making a concerted effort to collaborate with various national and international organizations, including the World Bank. All children require protection and all violations against children will receive attention. Norms and standards required a multitude of actions and inputs, including political negotiations and political will, particularly that of States and non-State actors, and programme action. The Paris Principles required greater endorsement and were developed for practitioners based on operational best practices. Several challenges were also acknowledged, including persistent violations, particularly among non-State actors.

C. Biennial support budget for 2008-2009

26. The Executive Board had before it the proposed biennial support budget for 2008-2009 (E/ICEF/2008/AB/L.1) and the report of the Advisory Committee on Administrative and Budgetary Questions (E/ICEF/2008/AB/L.2). The budget was introduced by Deputy Executive Director Omar Abdi, and the Comptroller, who highlighted the fact that the format and approach of results-based budgeting had been jointly developed with the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA), and through several consultations with the Executive Board. The main shift was from a presentation based on location and inputs to one based on results. This results-based budgeting was to remain a work in progress and would continue to be improved through collaborative efforts, with special attention given to presenting smarter indicators and targets in the next biennium, 2010-2011. Reporting back on the key performance indicators would also involve additional consultations with the Executive Board and further adjustments and refinements to the results-based budget format.

27. The Deputy Executive Director explained efforts to mainstream the security costs in the field and, therefore, the centrally managed security costs proposal was maintained at the same level as that of 2006-2007, i.e. at $26.2 million. However, following the tragic event in Algiers, UNICEF needed to look at possible exceptional measures required in consultation with the Department of Safety and

Security in the United Nations. UNICEF would come back to the Executive Board during the course of the biennium if an additional specific allocation were required.

28. Delegations commended the secretariat for the improvements on the presentation of the budget document and for the informal pre-session briefings on the budget. However, disappointment was expressed that Executive Board members were not given the opportunity to comment on earlier versions of the budget document. Considering that the biennial support budget is of strategic interest to the Board, UNICEF was requested to ensure early consultation with Board members on future biennial support budgets. Several delegations appreciated the progress made and requested UNICEF to continue further harmonization and improvement of the methodology for results-based budgeting in close collaboration with other United Nations funds and programmes. Several delegations also requested that UNICEF provide proposed budget estimates by cost category for major objectives of expenditures as an annex to the next biennial support budget document. UNICEF was requested to present the next biennial support budget, for 2010-2011, at the Executive Board's second regular session of 2009.

29. Delegations appreciated the progressive decrease of the biennial support budget as a proportion of resources (from 14.2 per cent in 2006-2007 to 11.9 per cent in 2008-2009) and encouraged UNICEF to continue efforts in this regard.

30. Concerns were expressed about the fact that the percentage of other resources increased at a much higher rate than the cost recoveries to the biennial support budget, and that consequently there was a risk of regular resources subsidizing projects funded by other resources. The secretariat clarified that the cost-recovery methodology that UNICEF and most other United Nations organizations applied was based upon incremental costs, as outlined in the cost-recovery policy approved by the Executive Board (E/ICEF/2003/AB/L.1 and E/ICEF/2006/AB/L.4). This methodology made a distinction in the support costs between fixed costs - at headquarters, regional and country offices - and variable costs that are driven by the volume of programme activities. On an incremental cost basis, the base recovery rate of 7 per cent approved by the Executive Board in June 2006 (decision 2006/7) was considered appropriate at this time. The Comptroller also said that there was an ongoing United Nations-wide review of cost recovery under the auspices of the High Level Committee on Management, with participation from UNICEF, and that the Executive Board would be apprised of progress and outcomes of the review.

31. The Executive Board adopted decision 2008/2 (see annex).

D. Private Fundraising and Partnerships: 2008 work plan and budget for private fundraising

32. Following an introduction by Deputy Executive Director Hilde Frafjord Johnson, the Director of Private Fundraising and Partnerships (PFP) presented the report (E/ICEF/2008/AB.L.3). Several delegations commended PFP and the National Committees for UNICEF for the positive results attained in 2007, and thanked the Director for the significant effort that had gone into the restructuring of PFP.

33. Several delegations noted that with the adoption of the new structure, PFP funding will come from two sources, the offset and support budgets. The delegations expressed the view that a consolidated overview of PFP expenditures would be helpful for the Executive Board to better evaluate overall performance and results.

34. One delegation commented that in the past, actual sales for cards and products had been lower than forecasted. A question was also raised regarding the ongoing cards and products review, and whether the findings would be shared with the Executive Board.

35. A question was also raised about the implementation of International Public Sector Accounting Standards (IPSAS), and the eventual impact upon National Committees. The importance of oversight and accountability was highlighted, as audits had identified gaps in monitoring of revenue. A question was also brought up about the management of economic risks and challenging market conditions in the future.

36. In response, the Deputy Executive Director noted the organization's commitment to governance and oversight, and highlighted the appointment of a financial advisor in the Office of the Executive Director, and the ongoing IPSAS implementation.

37. The PFP Director responded that to facilitate financial evaluation of PFP activity, a consolidated overview would be presented to the Executive Board. UNICEF was strongly committed to ensuring accountability and oversight of resources, and the Executive Board was advised that while certain measures had already been implemented in response to audit comments, the budget included resources to further strengthen this important area. Economic developments would be closely monitored, as would expenditures, to minimize financial risk to PFP.

38. The Director recognized the issues related to the cards and products business, and advised that the business review would be completed during the first half of 2008 and a report made to the Office of the Executive Director.

39. Regarding IPSAS and the National Committees, the Director noted that work was ongoing and a number of potential impacts identified. He specified that the National Committees had been, and would continue to be, involved in the IPSAS implementation process.

40. The Executive Board adopted decision 2008/3 (see annex).

E. UNICEF evaluation policy

41. Deputy Executive Director Omar Abdi and the Director of Evaluation presented the report (E/ICEF/2008/4). Expressing their appreciation for the comprehensiveness of the policy, delegations said that the evaluation policy was a good step towards further strengthening the evaluation function in UNICEF. A strong and well-articulated evaluation policy was of utmost importance for ensuring the independence and credibility of evaluations, which were particularly crucial in a context of decentralized roles and responsibilities, and for measuring and improving performance at all levels.

The management's response to the 2007 peer review was considered a clear road map, and UNICEF had already made commendable progress in the development of a coherent evaluation function.

42. It was also recognized that the evaluation function was an important counterpart to oversight mechanisms, such as audits, inspections and investigations; for informing and enriching strategic decisions; and for helping to instil a culture of learning and improvement at all levels of the organization. It was also suggested that the policy could have established a clearer link to audit, as a way to improve programme effectiveness, and that the guiding principles could have given more emphasis to accountability and oversight.

43. While appreciation was expressed for the consistency of the proposed policy with the United Nations Evaluation Group (UNEG) Norms and Standards for evaluation, UNICEF was urged to be rigorous and proactive in institutionalizing these principles throughout the organization. The policy was also commended for referring to the need for evaluators to have basic skills in human rights and gender analysis.

44. Several delegations suggested reinforcing the management responses to evaluations at all levels in an internal directive, as a way to improve learning and performance. Similarly, it was suggested that UNICEF establish a solid tracking system for monitoring the implementation of management responses and for contributing information to underpin periodic reporting to the senior management and the Executive Board.

45. Regarding the funding target of 3-5 per cent for evaluation, it was suggested that the target should not detract from the implementation of regular programmes and projects, nor should it excessively burden Member States. UNICEF was requested to consider the possible need to review the directive, established more than 14 years ago, to ensure that support for programme evaluations was appropriate and well balanced. Questions were also raised on the proportions of expenditures that went to evaluations, studies and research, and on the criteria for determining priorities. Several delegations expressed support for the proper planning of programme, joint thematic, and project evaluations and encouraged UNICEF to adopt an approach whereby all programmes would be evaluated within a five-year cycle. Concern was expressed over the fact that strategic policy and programme evaluations continued to rely to some extent on funding from other sources within the organization, instead of the allocation of core resources to the Evaluation Office. This would allow the development, implementation and review of a credible and relevant evaluation work plan, endorsed by senior management and supported by the Executive Board, and would ensure independence, credibility and quality.

46. In response, the Director of Evaluation explained that appropriate funding would follow from better planning of evaluation. Regarding the criteria used for selecting evaluations, the MTSP guided the selection of global evaluations, and the choice was presented to the Executive Board. At the country level, the integrated monitoring and evaluation plan set the priorities in light of the strategic intent of the programme of cooperation and in consultation with national authorities and partners. At the regional level, the regional strategy and plan guided the selection of evaluations selected by the Regional Management Teams.

47. Delegations welcomed the policy's commitment to support programme countries in evaluating their own programmes, to contribute to the strengthening of evaluation capacity in the countries, and to strengthen and increase UNICEF evaluation capacity at regional and country levels. Steps taken to strengthen the "evaluation culture" and to establish the United Nations Evaluation Development Group for Asia and the Pacific were also welcomed.

48. As the organization was moving "upstream" in its activities, UNICEF was encouraged to develop and adopt new instruments to assess and evaluate its contribution.

49. UNICEF, as a learning organization, was urged to ensure proactively that evaluation results - together with management responses - were accessible and shared broadly with programme countries, practitioners, UNICEF management, and the Executive Board. The Director of Evaluation reminded delegations that, since June 2002, UNICEF had released all evaluation reports as a matter of policy, and this was mentioned in the proposed policy.

50. Delegations stressed the importance of implementing the policy effectively throughout the organization. The commitment to evaluation must be translated into action and become a strong part of the culture of UNICEF at all levels. Delegations also indicated that they looked forward to receiving updates on progress in the implementation of the evaluation policy. UNICEF was encouraged to put in place a performance measurement framework that included concrete results, indicators, resources and responsibilities in order to monitor the implementation of the policy and track results and successes. The policy should also help to strengthen the quality of regional reports on midterm reviews and major evaluations.

51. Comments were made on the process to develop the evaluation policy, which could have been more consultative.

52. The policy could have been more consistent with that of sister agencies, thereby facilitating a One United Nations approach globally and at country level. UNICEF was invited to take account of the interest and numerous comments from members of the Executive Board in the policy's implementation and future reviews. In response, the Deputy Executive Director said that an Executive Directive would be issued on the evaluation system, reflecting also the elements introduced in the decision. Delegations requested a review of the policy at the second regular session of 2009.

53. The Executive Board adopted decision 2008/4 (see annex).

F. Proposals for UNICEF programme cooperation

Approval of revised country programme documents (CPDs)

54. The President stated that in accordance with decisions 2002/4 and 2006/19, the Executive Board had commented on the draft CPDs and had approved the aggregate indicative budgets for 14 country programmes at the second regular session of 2007. The draft CPDs were then revised, taking into account, as appropriate, comments made by delegations during that session, and a summary

results matrix was added. The revised CPDs were posted on the UNICEF website within six weeks of the discussion of the drafts at the second regular session. The revised CPDs were to be approved by the Executive Board at the current session on a no-objection basis, unless five members had informed the secretariat in writing of their wish to bring any country programme before the Board. The secretariat had not received any such requests, and therefore, the country programmes were approved for Colombia, Costa Rica, Democratic Republic of the Congo, Equatorial Guinea, Lesotho, Liberia, Madagascar, Mexico, Nepal, Nicaragua, Pacific Island multi-country, Rwanda, Somalia and Togo.

55. Following the adoption of the draft CPDs, the representative of Colombia stated that the new country programme accords with the Government's core priorities such as the early childhood policy, improvement of national services related to protection and prevention, and juvenile justice. Referring to recent trends in the allocation of resources for Colombia and for middle-income countries, the representative urged UNICEF and the Executive Board to bear in mind the major challenges faced by these countries in the elimination of disparities, which might require a reassessment of the mechanisms by which resources were allocated.

56. The representative of Nicaragua said the country programme takes into consideration national priorities to fight poverty and encourage social development, especially education. The programme was developed in cooperation with the Government, donors and civil society.

57. The representative of Mexico pointed out that the country programme accords with national priorities, especially education and protection of children against violence and exploitation.

Recommendation for additional regular resources for approved country programmes

58. The recommendation (E/ICEF/2008/P/L.2) was introduced by the Director, Programme.

59. One delegation raised a concern that the changing criteria for the allocation of regular resources would adversely affect Latin American and middle-income countries, where technical cooperation with UNICEF was important to ensure effective long-term policies that would reduce social disparities affecting children. The delegation called for a transparent process involving consultation with Member States and stated that any potential changes in rules of the allocation of core resources should not compromise the universal nature of UNICEF work.

60. Another delegation stated that UNICEF work should be more extensive, universal and representative. The recent decision to reduce regular resource funding for some Member States could have a negative impact on the implementation of country programmes and make it difficult to meet targets. Before reducing funding in core resources, UNICEF must analyse the possible impact on countries in full consultation with Member States. Consideration should be given to the challenges facing these countries in meeting all internationally agreed commitments.

61. In response, the Director of Programme clarified that the agreed approaches for the allocation of regular resources were not changed; the application of the criteria approved by the Executive Board had aligned previous imbalances. Adjusting the resource allocation to follow the Executive Board-

approved criteria does not mean that UNICEF will exit from a country. As countries move towards certain benchmark targets, a discussion will take place on the future of programmes in these countries before a proposal is presented to the Executive Board. It was important to look at total resources: the changes in question refer to regular resources; there are also other resources to be taken into consideration. He reaffirmed the commitment of UNICEF to support countries in the development and implementation of policies to address disparities now and in the future.

62. The Executive Board approved decision 2008/5 (see annex).

Recommendation for additional other resources for approved country programmes

63. The report (E/ICEF/2008/P/L.3) was introduced by the Director, Programme, and approved without comment.

64. The Executive Board approved decision 2008/6 (see annex).

Intercountry programmes

65. The report (E/ICEF/2008/P/L.1 and E/ICEF/2008/P/L.1/Corr.1) was introduced by the Director, Programme, and approved without comment.

66. The Executive Board approved decision 2008/7 (see annex).

G. Pledging event

67. The Executive Director opened the ninth pledging conference by expressing her appreciation for the participation of Governments, National Committees for UNICEF and the private sector, and for their support to UNICEF. She noted that the ability of UNICEF to work effectively with national Governments and other partners depended on donors' contributions.

68. Overall Government contributions to UNICEF increased from $725 million in 2000 to $1,735 million in 2007. In terms of regular resources, preliminary figures showed that UNICEF received $538 million from donor Governments in 2007, compared with $465 million in 2006.

69. Including pledges received during the United Nations Pledging Conference in November 2007 as well as pledges received outside pledging events, UNICEF received pledges for 2008 regular resources in the amount of $383.8 million (compared with $260.3 million in 2007) from 48 Governments. This corresponded to 69 per cent of the financial medium-term plan target of $554 million.

70. Twenty donors increased their pledge from 2007 in local currency: Australia, Austria, Bhutan, China, Croatia, Estonia, Finland, Germany, Hungary, Ireland, Luxembourg, New Zealand, Norway, Portugal, Republic of Korea, Spain, Sweden, Switzerland, Thailand and Turkey. Returning donors were Cyprus, Democratic People's Republic of Korea, Djibouti, Ecuador,

Islamic Republic of Iran, Lao People's Democratic Republic, Lesotho, Malawi, Maldives and Uruguay. Several major donors were not able to announce pledges due to the incompatibility of their fiscal years.

H. Annual report to the Economic and Social Council

71. The report (E/ICEF/2008/3) was introduced by the Director of Governance, United Nations and Multilateral Affairs. She also presented a report on the activities of the Joint Inspection Unit (JIU) that were relevant to UNICEF (E/ICEF/2008/6).

72. Delegations commended the annual report, which they found comprehensive and objective. They thanked UNICEF for its diligent work and took note of progress in a number of areas, including development results, improved private and public partnerships, increased coherence within the United Nations system, and South-South cooperation. One delegation underscored the expectation of continued in-depth and regular updates on UNICEF work, including progress achieved and obstacles encountered. Several delegations expressed particular appreciation for the continued efforts to respond to small- and large-scale emergencies by UNICEF staff at national, regional and headquarters levels.

73. Concern was raised over the amount of funding contributed to the core budget of UNICEF. While thematic funding was less tied than traditional other resource funding, it was a complementary funding modality and should not be substituted for core funding. A number of delegations appealed to Executive Board members to increase core contributions and to guarantee predictable resources so that effective delivery of UNICEF programmes could be ensured. Predictability and long-term commitment of funds allowed for a more consistent focus on programmes with fewer distractions. One speaker requested further information on how UNICEF prioritizes the allocation of funds provided in a loosely or fully unearmarked manner to respond to humanitarian crisis.

74. A number of delegations underscored that coherent and effective programming is necessary to achieve the Millennium Development Goals, which remain an utmost priority, by 2015. One delegation highlighted the work that still needs to be done in education, encouraging all relevant parties, including donor countries, to help UNICEF to fulfil its mandate in a timely and effective manner. Another delegation underscored the need for support to national Governments and for enhanced partnerships with key stakeholders, such as the World Bank, to promote and achieve child-related goals. UNICEF needed to think creatively and expand its ability to work with all partners who can help accelerate progress for children.

75. A number of delegations commented on UNICEF work in the context of the triennial comprehensive policy review, emphasizing the role of capacity-building under national leadership, and of using national expertise in the context of capacity building.

76. One speaker, addressing the issue of climate change, noted the efforts and planned activities of UNICEF, including the development of a strategy to promote healthy environments for children. Noting the close relationship between climate change and disaster reduction, the speaker encouraged UNICEF to develop a common strategy or set of actions to address both.

77. A couple of delegations noted the recent increase in coherence among United Nations funds and programmes and took note of the active role of UNICEF in supporting 'delivering as one' initiatives. The importance of further streamlining and the reduction of transaction costs to contribute to a more effective United Nations system was underlined. Increased coherence in all areas of programming would benefit all areas of work, including operations and funding.

78. One delegation referred to under-funded emergencies and noted that the Central Emergency Response Fund had addressed the funding issue in a significant way. However, the lack of common definitions for fundamental humanitarian terms made it difficult to arrive at a common understanding of needs during emergencies. Another delegation suggested two ways to reduce transaction costs: moving away from a project-based approach to a more integrated programme-based approach, and limiting the percentage that United Nations agencies are allowed to keep when they are channelling funding to NGOs to implement projects.

79. A number of delegations expressed their appreciation for UNICEF efforts to strengthen gender mainstreaming and emphasized that it is crucial to ensure that girls and boys have equal access to rights and are equally protected from all forms of violence. To further strengthen the process of gender mainstreaming, UNICEF must focus on the process of gathering gender-disaggregated data. A greater emphasis must also be placed on data quality and data-gathering through an approach that is sensitive to human rights and gender, as this is essential for results-oriented programme planning. A couple of delegations praised UNICEF for the number of women serving at senior levels and expressed their hope that this upward trend would continue.

80. One speaker noted the progress made in the area of South-South cooperation and underscored that UNICEF needs to have predictable resources to promote more such collaboration.

81. Two delegations commended UNICEF for its work and commitment to children's rights, confirmed at the commemorative high-level plenary meeting on follow-up to the outcome of the Special Session on Children, and related events, held in December 2007.

82. The Executive Board took note of the report, which will be submitted, together with a summary of comments made during the discussion, to the Economic and Social Council for consideration at its 2008 substantive session. The Board also took note of the report on the JIU.

I. Other matters

83. Deputy Executive Director Saad Houry gave a brief summary of the process for the midterm review of the MTSP, to be presented at the 2008 second regular session.

84. A special event took place in which the First Lady of Panama, Mrs. Vivian Fernández de Torrijos, was recognized as an advocate for the human rights and dignity of children with disabilities, and their families.

J. Closing statements by the Executive Director and the President

85. The Executive Director announced the retirement of Comptroller Terry Brown, Director of Evaluation Jean Quesnel and Director of Programme Division Alan Court, thanking them for their many years of service to UNICEF. She also announced the appointments of Nicholas Alipui as Director of Programme and Louis-Georges Arsenault as Director of Emergency Programmes.

86. She cited the critical importance of evaluation to the work of UNICEF, saying that UNICEF was expanding monitoring and evaluation and was building evaluation goals, benchmarks and timetables into programmes. She reiterated the centrality of child protection to UNICEF and said that UNICEF would continue its work upholding the rights of children and protecting them from abuse and exploitation. She also thanked all those who had pledged funds to UNICEF for their support and for their confidence in the work of UNICEF. The Executive Director stated the need to further discuss with the Executive Board the implications of the decision regarding timing of the biennial support budget (decision 2008/2).

87. The President, in closing the session, noted the important work accomplished, including the adoption of the biennial support budget for 2008-2009 and the UNICEF evaluation policy. He noted the good atmosphere for reaching consensus and expressed confidence that agreement would be reached on the child protection strategy. Finally, he stressed the importance of maintaining the non-political nature of the sessions and focusing on the work to be accomplished.

Annex

Decisions adopted by the Executive Board at its first regular session of 2008

2008/1. UNICEF Child Protection Strategy

The Executive Board,

1. *Recognizes* the important work of UNICEF in the field of child protection, and *notes* the work done on the draft "UNICEF Child Protection Strategy" (E/ICEF/2008/5);

2. *Acknowledges* the need for further consultations and to take into account the views of Member States in order to finalize the Draft Strategy for consideration by the Executive Board, at the latest by the second regular session of 2008.

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2008/2. Biennial support budget for 2008-2009

The Executive Board,

1. *Takes note* of the functions, management results, indicators and resource requirements in the report on the biennial support budget as contained in document E/ICEF/2008/AB/L.1;

2. *Approves* gross resources in the amount of $912.8 million representing the total biennial support budget for 2008-2009 and *notes* that the income estimates of $223 million shall be used to offset the gross appropriation, resulting in estimated "net" appropriation of $689.8 million;

3. *Resolves* that the appropriated amount be used to achieve the results specified in the functions as presented in document E/ICEF/2008/AB/L.1;

4. *Requests* UNICEF to exercise utmost restraint in implementing its proposal for upward reclassifications, with clear justifications in line with International Civil Service Commission standards;

5. *Requests* the Executive Director to include in future budget submissions an annex on budget estimates by cost category for major objects of expenditure, with information on cost

efficiencies achieved against targets and indicators therein, and to report on the estimates and efficiency targets in the annual financial reporting;

6. *Notes* the progressive decrease of biennial support budget as a proportion of resources and encourages UNICEF to continue to exercise scrutiny of management costs so as to ensure an even higher allocation of funds for programmes, and further encourages UNICEF to continue its efforts to bring greater efficiency to its operations;

7. *Requests* the Executive Director, taking into account the views of Member States and in close cooperation with other UN funds and programmes, to continue to harmonise and improve the methodology of results-based budgeting, and requests a briefing, at the second regular session of 2008, on steps taken and progress achieved on budget-related issues, including issues related to indicators, targets and cost classifications of items in results-based budgets;

8. *Reaffirms* decision 2006/7 on UNICEF Cost Recovery and *requests* the Executive Director to take all necessary measures to ensure that regular resources do not subsidize projects funded by other resources;

9. *Approves* the amount of $26.2 million from regular resources for covering the United Nations mandated centrally-shared security costs;

10. *Requests* the Executive Director to present the 2010-2011 biennial support budget for Executive Board approval at the second regular session of 2009.

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2008/3. Private Fundraising and Partnerships: 2008 work plan and budget for private fundraising

The Executive Board

1. *Approves* for the fiscal year 1 January to 31 December 2008 budgeted expenditures of $124.3 million as detailed below and summarized in column II of table 7 to document E/ICEF/2008/AB/L.3:

	(In millions of United States dollars)
Commissions – field offices	1.7
Cost of goods delivered	33.4
Fundraising, National Committee Relations and Communication	42.2
Support services expenditure	25.6
Investment funds	21.4
Total expenditures, consolidated	**124.3**

2. *Authorizes* UNICEF:

To incur expenditures as summarized in column II of table 7 to document E/ICEF/2008/AB/L.3 and to increase expenditures up to the level indicated in column III of the same table should the apparent proceeds from fundraising and/or card and gift sales increase to the levels indicated in column III, and accordingly, to reduce expenditures below the level indicated in column II to the extent necessary, should the net proceeds decrease;

To redeploy resources between the various budget lines (as detailed in paragraph 1 above) up to a maximum of 10 per cent of the amounts approved;

To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2008 approved work plan.

A. Budgeted income for the 2008 season

The Executive Board

Notes that for the period 1 January to 31 December 2008, Private Fundraising and Partnerships net proceeds are budgeted at $519.6 million (regular resources) as shown in column II of table 7 in document E/ICEF/2008/AB/L.3.

B. Policy issues

The Executive Board

1. *Renews* investment funds with $21.4 million established for 2008;

2. *Authorizes* UNICEF to incur expenditures in the 2008 fiscal period related to the cost of goods delivered (production/purchase of raw materials, cards and other products) for the 2009

fiscal year up to $34.1 million as indicated in the Private Fundraising and Partnerships medium-term fundraising plan (see table 6 of document E/ICEF/2008/AB/L.3);

3. *Approves* an interim one-month allocation for January 2009 in the amount of $11.0 million, to be absorbed in the annual Private Fundraising and Partnerships budget for 2009.

C. Medium-term plan

The Executive Board

Approves the Private Fundraising and Partnerships medium-term fundraising plan as reflected in table 6 to document E/ICEF/2008/AB/L.3.

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2008/4. UNICEF evaluation policy

The Executive Board

1. *Welcomes* the establishment of the evaluation policy contained in document E/ICEF/2008/4 as an important step towards creating a common institutional basis for further improving accountability, transparency, and programmatic effectiveness;

2. *Calls on* UNICEF to continue to conduct evaluations of operations at the country level in close consultation with national Governments and to assist Governments in the development of national evaluation capacities;

3. *Approves* the UNICEF Evaluation Policy as presented in document E/ICEF/2008/4, and *notes* that the mandate of the evaluation function is to evaluate the effectiveness and efficiency of UNICEF programmes and results;

4. *Resolves* that the Executive Board provide oversight to the evaluation function;

5. *Requests* the evaluation office to:

(a) Submit a biennial work plan to the Executive Board for information, while bearing in mind the importance of clear linkages between its programme of work and UNICEF's strategic frameworks;

(b) Report annually to the Executive Board on the evaluation function and evaluation findings and recommendations;

6. *Requests* the Executive Director to:

(a) Safeguard the integrity and independence of the evaluation function;

(b) Ensure that the process of appointment of the director of evaluation is done in a fully transparent manner;

(c) Provide adequate resources at global, regional and country levels for evaluation;

(d) Ensure the preparation and availability of management responses for all evaluation reports;

(e) Ensure that evaluation findings and recommendations are systematically incorporated into all relevant policy and strategic documents, including country programme documents;

7. *Requests* the Executive Director to submit a review of the "Evaluation Policy" (E/ICEF/2008/4), at the second regular session in 2009.

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2008/5. Recommendation for additional regular resources for approved country programmes

The Executive Board

Approves a total of $42.7 million in regular resources for 2008 to fund the approved country programmes of 14 countries, as shown in the table in document E/ICEF/2008/P/L.2, whose regular resources planning levels, based on the modified allocation system and estimated global levels of regular resources for country programmes, are higher than the balance of approved funds for these countries.

Additional regular resources (RR) for 2008

(In United States dollars)

Region/country	*Document E/ICEF/*	*Approved programme duration*	*2008 Planning level*	*2008 RR balance*	*Additional RR to be approved*
West and Central Africa			***(A)***	***(B)***	***(A minus B)***
Benin	2003/P/L.5/Rev.1	2004-2008	5 135 000	4 234 000	901 000
Chad	2005/P/L.32/Rev.1	2006-2010	9 587 000	7 007 799	2 579 202
Côte d'Ivoire	2007/P/L.10	2008	6 920 000	4 903 000	2 017 000
Congo	2003/P/L.6/Rev.1	2004-2008	1 252 000	1 183 000	69 001
Niger	2007/P/L.11	2008	18 816 000	14 354 000	4 462 000
Nigeria	2007/P/L.12	2008	42 489 000	29 303 000	13 186 000
Eastern and Southern Africa					
Burundi	2007/P/L.4/Rev.1	2008	8 675 000	6 973 000	1 702 000
Kenya	2003/P/L.2/Rev.1	2004-2008	9 171 000	6 324 999	2 846 001
Mozambique	2006/P/L.4/Rev.1	2007-2009	13 341 000	11 413 000	1 928 000
Uganda	2005/P/L.2/Rev.1	2006-2010	18 965 000	16 498 348	2 466 653
Middle East and North Africa					
Sudan	2007/P/L.27	2008	8 452 000	7 649 000	803 000
Central and Eastern Europe and Commonwealth of Independent States					
Uzbekistan	2004/P/L.20/Rev.1	2005-2009	2 990 000	2 600 000	390 001
South Asia					
Afghanistan	2005/P/L.36/Rev.1	2006-2008	33 521 000	26 257 000	7 264 001
Pakistan	2003/P/L.12/Rev.1	2004-2008	15 935 000	13 857 000	2 078 001
Total					**42 691 860**

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2008/6. Recommendation for approval of additional other resources for approved country programmes

The Executive Board

Approves a total of $246,100,000 in other resources for approved country programmes for the 13 countries listed in the table of document E/ICEF/2008/P/L.3 below for the remaining periods of these programmes, subject to the availability of other resources contributions.

Additional other resources for approved country programmes

(In United States dollars)

Region/Country	*Document E/ICEF/*	*Approved programme duration*	*Approved OR ceiling*	*Additional OR to be approved*	*Total OR ceiling*
			(A)	*(B)*	*(A+B)*
West and Central Africa					
Central Africa Republic	2006/P/L.39/Rev.1	2007-2011	15 000 000	15 000 000	30 000 000
Congo	2003/P/L.6/Rev.1	2004-2008	12 000 000	8 000 000	20 000 000
Mauritania	2002/P/L.7/Add.1	2003-2008	15 000 000	3 000 000	18 000 000
Subtotal				**26 000 000**	
Eastern and Southern Africa					
Angola	2003/P/L.1/Rev.1	2005-2008	95 000 000	45 000 000	140 000 000
Mozambique	2006/P/L.4/Rev.1	2007-2009	66 000 000	20 000 000	86 000 000
Uganda	2005/P/L.2/Rev.1	2006-2010	40 000 000	10 000 000	50 000 000
Subtotal				**75 000 000**	
Middle East and North Africa					
Islamic Republic of Iran	2004/P/L.21/Rev.1	2005-2009	6 500 000	2 500 000	9 000 000
Subtotal				**2 500 000**	
Central and Eastern Europe and Commonwealth of Independent States					
Kyrgyzstan	2004/P/L.14/Rev.1	2005-2010	3 000 000	3 000 000	6 000 000
Subtotal				**3 000 000**	
Americas and the Caribbean					
Argentina	2004/P/L.6/Rev.1	2005-2009	12 700 000	3 300 000	16 000 000
Ecuador	2003/P/L.9/Rev.1	2004-2008	10 000 000	3 000 000	13 000 000
Uruguay	2004/P/L.6/Rev.1	2005-2009	2 800 000	1 300 000	4 100 000
Subtotal				**7 600 000**	
South Asia					
Afghanistan	2005/P/L.36/Rev.1	2006-2008	126 000 000	42 000 000	168 000 000
Pakistan	2003/P/L.12/Rev.1	2004-2008	65 000 000	90 000 000	155 000 000
Subtotal				**132 000 000**	
Total				**246 100 000**	

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2008/7. Intercountry programmes

Decision 1

Regular resources programme budget estimates for the 2008-2009 biennium

The Executive Board

Decides:

(a) That a regular resources programme budget of $28,750,000 (other than the Emergency Programme Fund) is approved for 2008-2009 as per the following details and as reflected in the document E/ICEF/2008/P/L.1 and Corr.1:

(In thousands of United States dollars)

Headquarters Offices	
Human Resources	-
Communication	5 700
Policy and Practice	3 650
Office of Emergency Programmes	1 050
Evaluation Office	1 900
Private Fundraising and Partnerships (Geneva and NY)	600
Public Alliances and Resource Mobilization Office (NY, Brussels, Tokyo)	100
Executive Office	600
Programme	4 100
Office of Research	1 200
Supply	1 000
Subtotal	**19 900**
Regional offices	
Eastern and Southern Africa	1 500
West and Central Africa	1 500
Americas and the Caribbean	950
East Asia and the Pacific	1 500
South Asia	950
Central and Eastern Europe and the Commonwealth of Independent States	1 500
Middle East and North Africa	950
Subtotal	**8 850**
Total	**28 750**

(b) That UNICEF is authorized to administer the funds in the most efficient manner under the provision for each of the funds. UNICEF may, without further authorization from the Executive Board, transfer, if necessary, between the programme fields an amount not exceeding 10 per cent of the approved budget of the fund to which the transfer is made.

Decision 2

Other resources-funded programme budget estimates for the 2008-2009 biennium

1. It is recommended that the Executive Board adopt the following draft decision on other resources-funded programme budget estimates for the 2008-2009 biennium for programme activities at headquarters and regional offices and for intercountry programmes:

The Executive Board

Decides:

(a) That a programme budget ceiling of $456,826,000 for other resources is approved for the 2008-2009 biennium, subject to the availability of specific-purpose contributions, as follows:

(In thousands of United States dollars)

Headquarters	134 200
Regional offices	162 626
Intercountry programmes	160 000
Total	**456 826**

(b) That for the biennium 2008-2009, a total recommendation of $456,826,000 for other resources funding is approved. If necessary, funds in excess of indicated amounts for specific programme areas and regions can be received provided that the total amount of funds received is within the approved limit.

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